

Claricom Networks, LLC
Chart of Accounts
As of Jun 30, 2002

Account ID	Account Description	Active?	Account Type
10000	Petty Cash	No	Cash
10100	Cash on Hand	No	Cash
10150	Fleet Receipts Account	Yes	Cash
10200	Comerica Receipts Account	Yes	Cash
10300	Comerica Payroll Account	Yes	Cash
10400	Comerica Checking Account	Yes	Cash
10500	Comerica Money Market Account	Yes	Cash
10600	BOK Tax Escrow Account	Yes	Cash
11000	Accounts Receivable	Yes	Accounts Receivable
11001	Accounts Receivable Cycle 01	Yes	Accounts Receivable
11006	Accounts Receivable Cycle 06	Yes	Accounts Receivable
11015	Accounts Receivable Cycle 15	Yes	Accounts Receivable
11025	Accounts Receivable Cycle 25	Yes	Accounts Receivable
11032	Customer Refund Issued	Yes	Accounts Receivable
11100	AR-Unbilled Traffic	Yes	Accounts Receivable
11210	Interco Receivable - PEH	Yes	Accounts Receivable
11220	Interco Receivable - DCA	Yes	Accounts Receivable
11230	Interco Receivable-Staples Hdw	Yes	Accounts Receivable
11240	Claricom Cash Rec by Matrix	Yes	Accounts Receivable
11250	Receivable-GE Capital	Yes	Accounts Receivable
11300	Interco Receivable - BCI	No	Accounts Receivable
11400	Other Receivables	Yes	Accounts Receivable
11500	Allowance for Doubtful Account	Yes	Accounts Receivable
11501	Allowance for Credits	Yes	Accounts Receivable
11600	Suspense - MRC Overbilling	Yes	Accounts Receivable
12000	Inventory	No	Inventory
14000	Prepaid Expenses	Yes	Other Current Assets
14100	Employee Advances	Yes	Other Current Assets
14200	Notes Receivable-Current	Yes	Other Current Assets
14300	Accrued Revenue	Yes	Other Current Assets
14700	Other Current Assets	Yes	Other Current Assets
14750	Purchase Price Adjustment	No	Other Current Assets
15000	Furniture and Fixtures	Yes	Fixed Assets
15100	Equipment	Yes	Fixed Assets
15200	Automobiles	Yes	Fixed Assets
15300	Other Depreciable Property	Yes	Fixed Assets
15400	Leasehold Improvements	Yes	Fixed Assets
15500	Buildings	No	Fixed Assets

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15600	Building Improvements	No	Fixed Assets
15700	Software	Yes	Fixed Assets
16900	Land	No	Fixed Assets
17000	Accum. Depreciation-Furniture	Yes	Accumulated Depreciation
17100	Accum. Depreciation-Equipment	Yes	Accumulated Depreciation
17200	Accum. Depreciation-Automobil	Yes	Accumulated Depreciation
17300	Accum. Depreciation-Other	Yes	Accumulated Depreciation
17400	Accum. Depreciation-Leasehold	Yes	Accumulated Depreciation
17500	Accum. Depreciation-Buildings	No	Accumulated Depreciation
17600	Accum. Depreciation-Bldg Imp	No	Accumulated Depreciation
17700	Accum. Depreciation-Software	Yes	Accumulated Depreciation
19000	Deposits	Yes	Other Assets
19100	Deferred Assets	Yes	Other Assets
19150	Accum Amortiz-Deferred Assets	Yes	Accumulated Depreciation
19200	Notes Receivable- Noncurrent	Yes	Other Assets
19300	Other Assets	Yes	Other Assets
19400	Deferred Income Tax	No	Other Assets
19500	June 30 Balance Sheet Adjust	Yes	Other Assets
19900	Other Noncurrent Assets	Yes	Other Assets
19901	Goodwill	Yes	Other Assets
19902	Accum. Amortization - Goodwill	Yes	Other Assets
20000	Accounts Payable	Yes	Accounts Payable
20002	Interco Due-DCA	Yes	Accounts Payable
20003	Interco Due-MTX	Yes	Accounts Payable
20007	Interco Due-Staples Hdw	Yes	Accounts Payable
20008	Due to Conseco - Lease Rent	No	Other Current Liabilities
20009	Due to GE Capital - Lease	Yes	Other Current Liabilities
22000	Accrued Credits & Discounts	No	Other Current Liabilities
23000	Accrued Expenses	Yes	Other Current Liabilities
23001	Accrued Preacquisition Taxes	No	Other Current Liabilities
23002	Interest Payable	Yes	Other Current Liabilities
23100	Sales & Use Tax Payable-LD	Yes	Other Current Liabilities
23105	Sales & Use Tax Payable-Jun 30	Yes	Other Current Liabilities
24600	Disputed Network Charges	Yes	Other Current Liabilities
24700	Other Current Liabilities	Yes	Other Current Liabilities
24800	Suspense - Clearing Account	Yes	Other Current Liabilities
24900	Deferred Revenue	Yes	Other Current Liabilities
27000	Notes Payable-Noncurrent	Yes	Long Term Liabilities
39003	Common Stock	Yes	Equity-doesn't close

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39004	Paid-in Capital	Yes	Equity-doesn't close
39005	Retained Earnings	Yes	Equity-Retained Earnings
39007	Dividends Paid	Yes	Equity-gets closed
40000	Revenue-LDC Usage	Yes	Income
40004	Discounts & Promos - LDC Usage	Yes	Income
40005	Credits - LDC Usage	Yes	Income
40020	Revenue-Calling Card	Yes	Income
40024	Discounts & Promos - Call Card	Yes	Income
40025	Credits - Calling Card	Yes	Income
40100	Revenue-Local Usage	Yes	Income
40104	Discounts & Promos - Local Use	Yes	Income
40105	Credits - Local Usage	Yes	Income
40110	Revenue-Local MRC	Yes	Income
40115	Credits - Local MRC	Yes	Income
40200	Revenue-Commission Income	Yes	Income
40205	Credits - Commission	Yes	Income
40300	Revenue-Payphone Surcharge	Yes	Income
40305	Credits - Payphone	Yes	Income
40400	Revenue-PICC	Yes	Income
40405	Credits - PICC	Yes	Income
40500	Revenue-USF	Yes	Income
40505	Credits - USF	Yes	Income
40600	Revenue-MRC	Yes	Income
40605	Credits - MRC	Yes	Income
40610	Revenue-Internet	Yes	Income
40615	Credits - Internet	Yes	Income
40616	Revenue-Email Hosting	Yes	Income
40617	Credits - Email Hosting	Yes	Income
40620	Revenue-Minimum Bill	Yes	Income
40625	Credits - Minimum Bill	Yes	Income
40630	Revenue-Data	Yes	Income
40635	Credits - Data	Yes	Income
40640	Revenue-Hardware	Yes	Income
40645	Credits - Hardware	Yes	Income
40650	Revenue-Equipment	Yes	Income
40655	Credits - Equipment	Yes	Income
40700	Revenue-Finance & Late Charges	Yes	Income
40705	Credits - Finance & Late Chrg	Yes	Income
40800	Revenue-Operator Assistance	Yes	Income

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40805	Credits - Operator Assistance	Yes	Income
40900	Revenue-Other Fees	Yes	Income
40905	Credits - Other Fees	Yes	Income
41000	Revenue-Unbilled	Yes	Income
41005	Credits - Unbilled	Yes	Income
41600	Revenue - Credits	Yes	Income
41800	Interest Income	Yes	Income
41900	Miscellaneous Revenue	Yes	Income
41901	Misc. Revenue - Recoveries	Yes	Income
41905	Miscellaneous Credit	Yes	Income
45500	Shipping Charges Reimbursed	Yes	Income
49000	Sales Discounts	Yes	Income
50000	Network Cost-Sprint	Yes	Cost of Sales
50001	Network Cost-MCI Worldcom	Yes	Cost of Sales
50900	COS - Billing and Collections	Yes	Cost of Sales
51000	Network Cost-AT&T	Yes	Cost of Sales
51001	Network Cost-Pacific Bell	Yes	Cost of Sales
51002	Network Cost-SNET	Yes	Cost of Sales
51003	Network Cost-Ameritech	Yes	Cost of Sales
51004	Network Cost-Verizon	Yes	Cost of Sales
51005	Network Cost-ECI Audio Conf	Yes	Cost of Sales
51006	Network Cost-Pagenet	Yes	Cost of Sales
51007	Network Cost-XO Communications	Yes	Cost of Sales
51008	Network Cost-SWB	Yes	Cost of Sales
51009	Network Cost-Stefek Enterprise	Yes	Cost of Sales
51010	Network Cost-Qwest	Yes	Cost of Sales
52000	COS-CABS	Yes	Cost of Sales
53000	COS-PICC	Yes	Cost of Sales
54000	COS-USF	Yes	Cost of Sales
55000	COS-ISP Product	Yes	Cost of Sales
56000	COS-Payphone Surcharge	Yes	Cost of Sales
57000	COS-Data	Yes	Cost of Sales
57100	COS-Hardware Resale	Yes	Cost of Sales
57200	COS-Maintenance	Yes	Cost of Sales
58000	COS-Customer Disc. & Credits	Yes	Cost of Sales
59000	Purchase Discounts	Yes	Cost of Sales
60000	Mktg-Advertising Expense	Yes	Expenses
60001	Marketing-Mailing Cost	Yes	Expenses
60002	Marketing-Calling Cards	Yes	Expenses

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60003	Marketing-Miscellaneous	Yes	Expenses
60004	Marketing-Physical Materials	Yes	Expenses
60005	Marketing - Promotional	Yes	Expenses
60006	Marketing - Trade Show & Event	Yes	Expenses
60007	Marketing- PIC Charges	Yes	Expenses
60008	Marketing - Supplies	Yes	Expenses
60009	Marketing-Third Party Fulfill	Yes	Expenses
60100	Agent Commission	Yes	Expenses
60500	Amortization Expense	Yes	Expenses
61000	Auto Expenses	No	Expenses
61001	Bad Debt Expense	Yes	Expenses
62000	Banking Service Fees	Yes	Expenses
62900	Billing & BOS - DCA	Yes	Expenses
62910	Billing & Collections Expense	Yes	Expenses
62920	Cash Over and Short	Yes	Expenses
63000	Charitable Contributions Exp	No	Expenses
64000	Depreciation Expense	Yes	Expenses
64500	Dues and Subscriptions Exp	Yes	Expenses
65000	Employee Expenses	Yes	Expenses
65100	Employee Training Expense	Yes	Expenses
65250	Facilities Expense	Yes	Expenses
65260	Facilities Allocation	Yes	Expenses
65500	Freight Expense	Yes	Expenses
66000	Gifts Expense	Yes	Expenses
66500	Income Tax Expense	No	Expenses
66600	Property Tax Expense	Yes	Expenses
66700	Miscellaneous Tax Expense	Yes	Expenses
67000	Insurance Expense-Bus. Liab.	Yes	Expenses
67500	Interest Expense	Yes	Expenses
68000	IS Software Expense	Yes	Expenses
68100	IT Support Allocation	Yes	Expenses
69000	Licenses & Regulatory Fees	Yes	Expenses
69500	Loss on NSF Checks	Yes	Expenses
70000	Maintenance Expense	Yes	Expenses
70500	Meals and Entertainment Exp	Yes	Expenses
70600	Miscellaneous Expense	Yes	Expenses
71000	Operating Exp-All Staples Inv	Yes	Expenses
71001	Off-Site Storage	Yes	Expenses
71500	Other Taxes	Yes	Expenses

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71550-O-01	Outside Services - Accounting	Yes	Expenses
71550-O-02	Outside Services - Contractor	Yes	Expenses
71550-O-03	Outside Services - Legal	Yes	Expenses
71550-O-04	Outside Services - Other	Yes	Expenses
71550-O-05	Outside Services - Regulatory	Yes	Expenses
71550-O-06	Outside Services - FON Convert	Yes	Expenses
72000	Payroll Tax Expense	No	Expenses
72000-S-1	Salaries & Wages	Yes	Expenses
72000-S-2	Employee Commissions	Yes	Expenses
72000-S-3	Employee Bonus	Yes	Expenses
72000-S-4	Overtime	Yes	Expenses
72000-S-5	Severance	Yes	Expenses
72500	Penalties and Fines Exp	Yes	Expenses
73000-B-1	Payroll Taxes	Yes	Expenses
73000-B-2	Group Insurance	Yes	Expenses
73000-B-3	401(k) Expense	Yes	Expenses
73000-B-4	Workers Compensation	Yes	Expenses
73000-B-5	Benefit-Other	Yes	Expenses
73000-B-6	Auto Allowance	Yes	Expenses
73500	Postage Expense	Yes	Expenses
73501	Property Tax Expense	Yes	Expenses
74000	Rent or Lease Expense	Yes	Expenses
74200	Rent - Leased Equipment	Yes	Expenses
74500	Repairs Expense	Yes	Expenses
74600	Purchase Royalty	Yes	Expenses
75000	Shipping/Courier Expense	Yes	Expenses
75500	Supplies Expense	Yes	Expenses
75500-S-01	Supplies-Breakroom	Yes	Expenses
75500-S-02	Supplies-Office	Yes	Expenses
75500-S-03	Supplies-Billing Paper & Forms	Yes	Expenses
76000	Telephone Expense	Yes	Expenses
76500	Travel Expense	Yes	Expenses
77000	Utilities Expense	Yes	Expenses
77500	Transition Cost	Yes	Expenses
77600	Pre-Conversion AR Adjustment	Yes	Expenses
89000	Management Fees	Yes	Expenses
89100	Corporate Development Expense	Yes	Expenses
89500	Purchase Disc- Expense Items	Yes	Expenses
90000	Gain/Loss on Sale of Assets	Yes	Expenses